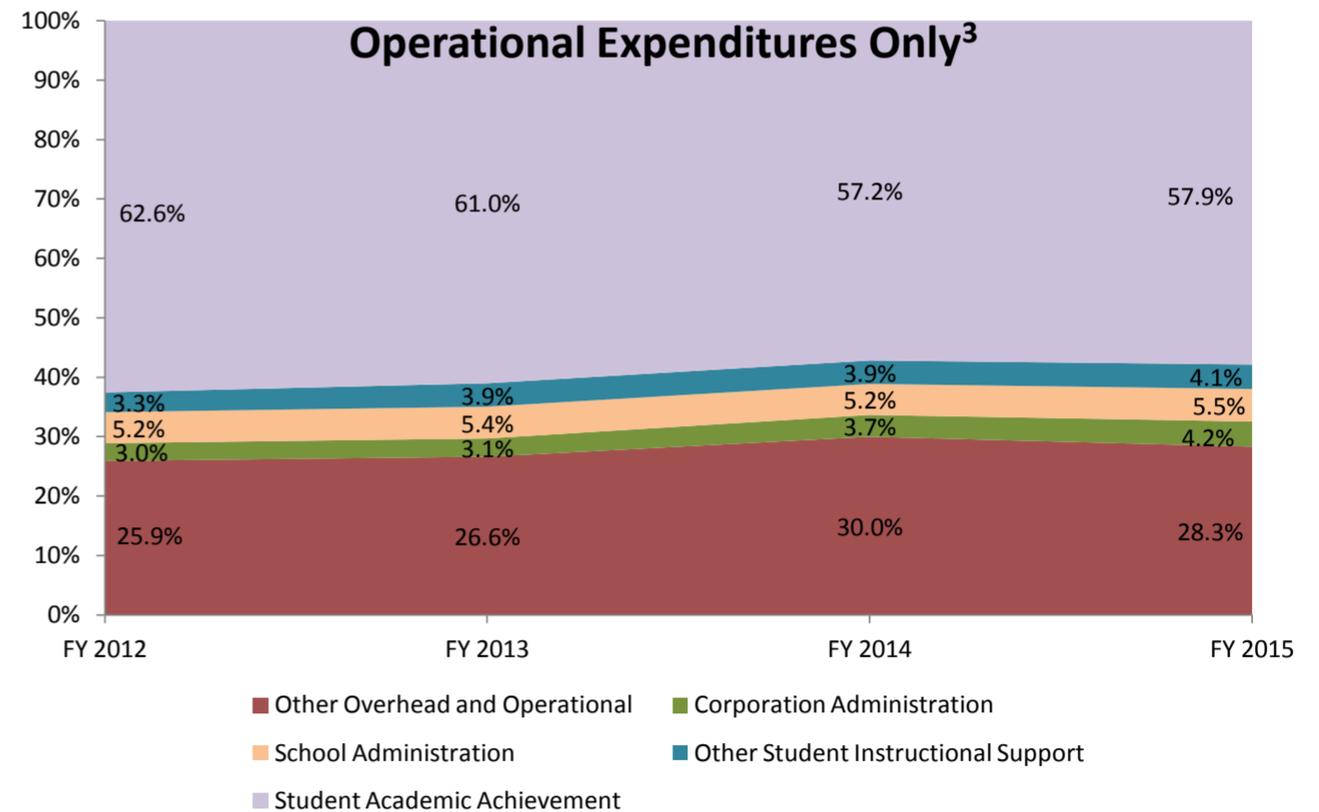
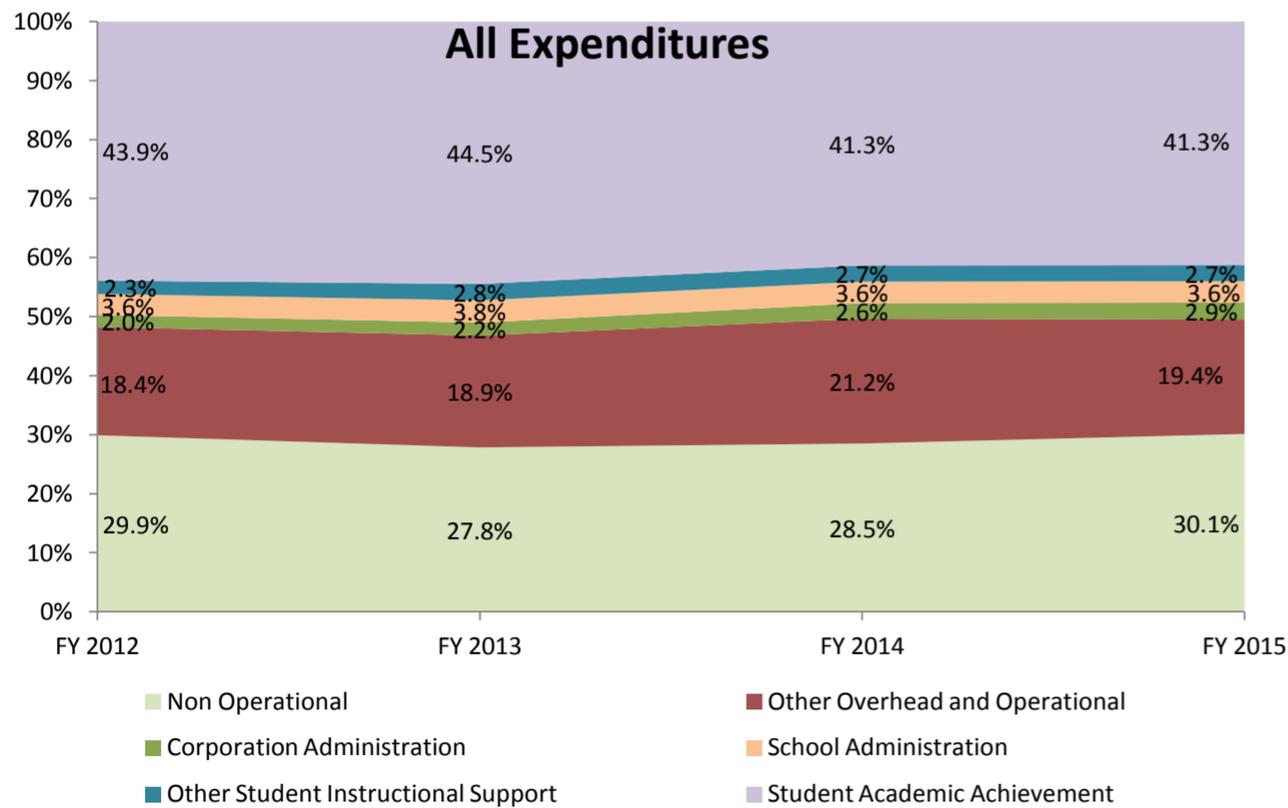


School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin Community School Corp (4225)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$19,902,310	49.7%	\$24,393,452	43.6%	\$24,003,501	43.9%	\$23,614,233	44.5%	\$22,411,780	41.3%	\$23,635,535	41.3%
Student Instructional Support	\$2,525,398	6.3%	\$3,483,495	6.2%	\$3,175,762	5.8%	\$3,484,461	6.6%	\$3,468,449	6.4%	\$3,632,709	6.3%
Total	\$22,427,708	56.0%	\$27,876,947	49.8%	\$27,179,262	49.7%	\$27,098,693	51.0%	\$25,880,229	47.7%	\$27,268,244	47.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$8,607,863	21.5%	\$11,975,571	21.4%	\$11,154,253	20.4%	\$11,219,290	21.1%	\$12,896,900	23.8%	\$12,736,185	22.2%
Non Operational	\$9,041,737	22.6%	\$16,091,911	28.8%	\$16,354,474	29.9%	\$14,789,116	27.8%	\$15,459,456	28.5%	\$17,245,108	30.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$17,649,600	44.0%	\$28,067,482	50.2%	\$27,508,727	50.3%	\$26,008,407	49.0%	\$28,356,356	52.3%	\$29,981,293	52.4%

Grand Total	\$40,077,308	\$55,944,429	\$54,687,989	\$53,107,100	\$54,236,586	\$57,249,537
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin Community School Corp (4225)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11025 Regular Programs	\$0	\$0	\$0	\$6,031	NA	NA	NA				
11050 Regular Programs	\$5,997	\$392,784	\$1,022,285	\$1,121,726	18606.3%	185.6%	9.7%				
11100 Regular Programs	\$5,863,028	\$7,012,283	\$5,869,933	\$6,024,350	2.8%	-14.1%	2.6%				
11200 Regular Programs	\$2,510,774	\$4,537,041	\$4,742,300	\$4,934,135	96.5%	8.8%	4.0%				
11300 Regular Programs	\$3,332,046	\$4,129,776	\$3,938,984	\$4,039,489	21.2%	-2.2%	2.6%				
11350 Regular Programs	\$0	\$97,823	\$46,407	\$0	NA	NA	NA				
11355 Regular Programs	\$0	\$0	\$59,542	\$122,015	NA	NA	104.9%				
11410 Regular Programs	\$73,602	\$83,958	\$120,209	\$88,091	19.7%	4.9%	-26.7%				
11450 Regular Programs	\$93,359	\$137,012	\$106,504	\$116,243	24.5%	-15.2%	9.1%				
11590 Regular Programs	\$1,622	\$709	\$932	\$1,537	-5.2%	116.7%	64.9%				
11620 Regular Programs	\$7,175	\$3,420	\$0	\$0	NA	NA	NA				
11630 Regular Programs	\$9,447	\$2,818	\$11,139	\$5,593	-40.8%	98.5%	-49.8%				
12110 Special Programs	\$18,479	\$33,938	\$0	\$0	NA	NA	NA				
12150 Special Programs	\$0	\$25,863	\$57,369	\$52,640	NA	103.5%	-8.2%				
12210 Special Programs	\$236,346	\$311,525	\$0	\$0	NA	NA	NA				
12220 Special Programs	\$308,693	\$0	\$0	\$0	NA	NA	NA				
12230 Special Programs	\$0	\$696,414	\$841,503	\$721,212	NA	3.6%	-14.3%				
12350 Special Programs	\$2,208	\$7,506	\$10,815	\$24,843	1025.1%	231.0%	129.7%				
12410 Special Programs	\$187,402	\$240,823	\$0	\$0	NA	NA	NA				
12510 Special Programs	\$0	\$5,578	\$15,336	\$12,411	NA	122.5%	-19.1%				
12520 Special Programs	\$2,443	\$0	\$0	\$0	NA	NA	NA				
12610 Special Programs	\$1,060,853	\$1,645,721	\$1,629,252	\$1,589,970	49.9%	-3.4%	-2.4%				
12710 Special Programs	\$238,664	\$236,178	\$0	\$0	NA	NA	NA				
12810 Special Programs	\$0	\$0	\$108,473	\$103,488	NA	NA	-4.6%				
12900 Special Programs	\$0	\$125,611	\$192,550	\$214,775	NA	71.0%	11.5%				
13900 Adult/Cont. Ed. Programs	\$0	\$341	\$158,012	\$198,465	NA	58150.6%	25.6%				
14100 Summer School Programs	\$21,150	\$84,175	\$15,771	\$17,954	-15.1%	-78.7%	13.8%				
14300 Summer School Programs	\$25,205	\$19,280	\$0	\$13,390	-46.9%	-30.6%	NA				
16100 Remediation	\$146,372	\$0	\$0	\$0	NA	NA	NA				
16200 Remediation	\$28,135	\$132,623	\$156,616	\$65,130	131.5%	-50.9%	-58.4%				
17300 Pay. to Other Gov. Units in State	\$289,395	\$275,190	\$266,788	\$301,092	4.0%	9.4%	12.9%				
17400 Pay. to Other Gov. Units in State	\$667,210	\$764,253	\$510,518	\$459,104	-31.2%	-39.9%	-10.1%				
17900 Pay. to Other Gov. Units in State	\$5,615	\$0	\$0	\$0	NA	NA	NA				
22110 Instruction	\$0	\$15,526	\$41,570	\$0	NA	NA	NA				
22120 Instruction	\$65,770	\$209,838	\$203,567	\$112,494	71.0%	-46.4%	-44.7%				
22130 Instruction	\$0	\$151,909	\$124,952	\$191,057	NA	25.8%	52.9%				
22190 Instruction	\$539	\$3,069	\$0	\$0	NA	NA	NA				
22210 Instruction	\$47,109	\$119,497	\$9,553	\$4,959	-89.5%	-95.9%	-48.1%				
22220 Instruction	\$251,353	\$519,556	\$381,171	\$316,251	25.8%	-39.1%	-17.0%				
22290 Instruction	\$5,591	\$1,107	\$975	\$554	-90.1%	-49.9%	-43.2%				
22310 Instruction	\$0	\$0	\$950	\$0	NA	NA	NA				
22330 Instruction	\$0	\$750	\$0	\$0	NA	NA	NA				
22350 Instruction	\$0	\$4,750	\$11,153	\$8,036	NA	69.2%	-27.9%				
22360 Instruction	\$4,305	\$1,985,596	\$1,174,858	\$2,021,265	46851.0%	1.8%	72.0%				
22370 Instruction	\$0	\$0	\$0	\$11,163	NA	NA	NA				
22380 Instruction	\$0	\$13,686	\$20,408	\$16,153	NA	18.0%	-20.9%				
22400 Instruction	\$0	\$239	\$0	\$0	NA	NA	NA				
22900 Instruction	\$0	\$195	\$33,946	\$56,750	NA	29002.6%	67.2%				
25520 Central Services	\$410,140	\$362,219	\$520,114	\$509,589	24.2%	40.7%	-2.0%				
25525 Central Services	\$0	\$0	\$0	\$145,138	NA	NA	NA				
25540 Central Services	\$4,267	\$2,871	\$7,326	\$8,444	97.9%	194.1%	15.3%				
26497 NA	\$890,367	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$16,814,659	\$24,393,452	\$22,411,780	\$23,635,535	40.6%	-3.1%	5.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin Community School Corp (4225)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Instructional Support								
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$36,916	\$47,060	\$50,840	\$54,012	46.3%	14.8%	6.2%
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$46,256	\$46,534	\$47,153	NA	1.9%	1.3%
21210 Students	Guidance Services - Service Area Direction	\$357	\$0	\$0	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$421,002	\$725,595	\$920,339	\$936,648	122.5%	29.1%	1.8%
21290 Students	Guidance Services - Other Guidance Services	\$32,610	\$0	\$0	\$0	NA	NA	NA
21320 Students	Health Services - Medical Services	\$5,757	\$6,743	\$0	\$0	NA	NA	NA
21340 Students	Health Services - Nurse Services	\$165,321	\$270,930	\$294,496	\$325,746	97.0%	20.2%	10.6%
21390 Students	Health Services - Other Health Services	\$50	\$6	\$53,549	\$61,544	122987.8%	1077726.4%	14.9%
21810 Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$104,156	\$123,562	NA	NA	18.6%
21890 Students	Special Ed. Administration - Other Special Ed. Admin.	\$1,367	\$30,555	\$5,924	\$6,966	409.5%	-77.2%	17.6%
21990 Students	Other Support Services Students - Other Student Services	\$8,311	\$7,497	\$15,407	\$1,314	-84.2%	-82.5%	-91.5%
24100 School Administration	Office of The Principal	\$1,390,672	\$2,348,854	\$1,977,203	\$2,075,763	49.3%	-11.6%	5.0%
Student Instructional Support Total		\$2,062,364	\$3,483,495	\$3,468,449	\$3,632,709	76.1%	4.3%	4.7%
Overhead and Operational								
23110 General Administration	Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%
23120 General Administration	Board of Education - Service Area Assistants	\$17	\$907	\$645	\$1,458	8486.9%	60.8%	125.9%
23150 General Administration	Board of Education - Legal Services	\$5,045	\$6,681	\$6,764	\$7,264	44.0%	8.7%	7.4%
23160 General Administration	Board of Education - Promotion Expenses	\$5,685	\$5,566	\$1,454	\$2,335	-58.9%	-58.0%	60.6%
23190 General Administration	Board of Education - Other Governing Body Services	\$9,564	\$11,970	\$11,329	\$16,370	71.2%	36.8%	44.5%
23210 General Administration	Executive Administration - Office of The Superintendent	\$406,118	\$445,497	\$443,279	\$544,332	34.0%	22.2%	22.8%
23220 General Administration	Executive Administration - Community Relations	\$0	\$100	\$367,379	\$460,833	NA	460732.8%	25.4%
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$17,210	\$34,154	\$21,148	\$41,381	140.5%	21.2%	95.7%
25110 Central Services	Fiscal Services - Office of The Business Manager	\$202,177	\$387,719	\$364,150	\$385,370	90.6%	-0.6%	5.8%
25180 Central Services	Fiscal Services - Property Accounting	\$337	\$115	\$141	\$77	-77.3%	-33.5%	-45.9%
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$1,292	\$13,236	\$7,780	\$1,028	-20.4%	-92.2%	-86.8%
25193 Central Services	Fiscal Services - Other - Printed Forms	\$0	\$2,269	\$0	\$0	NA	NA	NA
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$802	\$4,105	\$2,400	NA	199.3%	-41.5%
25196 Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$100	\$100	NA	NA	0.0%
25199 Central Services	Fiscal Services - Other - Other	\$0	\$27,314	\$0	\$0	NA	NA	NA
25710 Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$186,703	\$118,608	\$116,603	NA	-37.5%	-1.7%
25730 Central Services	Personnel Services - Personnel Services	\$3,162	\$3,492	\$3,247	\$3,979	25.8%	13.9%	22.5%
25750 Central Services	Personnel Services - Health Services	\$30	\$0	\$6,554	\$8,695	28883.3%	NA	32.7%
25790 Central Services	Personnel Services - Other Personnel Services	\$0	\$227,500	\$0	\$0	NA	NA	NA
25850 Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$16,970	\$0	NA	NA	NA
25990 Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$718	\$40,504	\$47,711	NA	6541.3%	17.8%
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$217,754	\$0	\$142,512	\$151,344	-30.5%	NA	6.2%
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,457,120	\$4,364,221	\$3,746,467	\$3,658,284	48.9%	-16.2%	-2.4%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$171,896	\$362,707	\$314,563	\$332,880	93.7%	-8.2%	5.8%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$803,529	\$1,040,956	\$2,079,518	\$1,498,415	86.5%	43.9%	-27.9%
26499 Category not Specified	Other - 2007 Account Code	\$9,457	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$29,675	\$3,418	\$2,432	\$4,638	-84.4%	35.7%	90.7%
26600 Oper. & Maint. of Plant Serv.	Security Services	\$5,285	\$3,794	\$16,339	\$43,447	722.2%	1045.1%	165.9%
26700 Oper. & Maint. of Plant Serv.	Insurance	\$284,576	\$316,215	\$491,610	\$366,387	28.7%	15.9%	-25.5%
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$13,890	\$19,660	\$14,752	\$19,721	42.0%	0.3%	33.7%
27010 Student Transportation	Service Area Direction	\$51,906	\$128,632	\$137,633	\$168,507	224.6%	31.0%	22.4%
27100 Student Transportation	Vehicle Operation	\$976,255	\$1,107,568	\$1,220,840	\$1,211,585	24.1%	9.4%	-0.8%
27200 Student Transportation	Monitoring Services	\$0	\$55,511	\$103,498	\$82,988	NA	49.5%	-19.8%
27300 Student Transportation	Vehicle Servicing and Maintenance	\$296,893	\$529,285	\$606,889	\$609,604	105.3%	15.2%	0.4%
27400 Student Transportation	Purchase of School Buses	\$223,038	\$569,634	\$94,920	\$300,938	34.9%	-47.2%	217.0%
27500 Student Transportation	Insurance on Buses	\$49,310	\$0	\$0	\$0	NA	NA	NA
27900 Student Transportation	Other Student Transportation Services	\$35,530	\$46,487	\$43,702	\$22,511	-36.6%	-51.6%	-48.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin Community School Corp (4225)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
27910	Student Transportation	Bus Driver Training	\$12,415	\$9,741	\$6,991	\$1,484	-88.0%	-84.8%	-78.8%
31100	Food Services Operations	Service Area Direction	\$27,296	\$125,729	\$165,827	\$163,980	500.7%	30.4%	-1.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$719,322	\$761,186	\$904,604	\$1,045,726	45.4%	37.4%	15.6%
31400	Food Services Operations	Food Purchases	\$859,401	\$1,113,849	\$1,331,063	\$1,368,923	59.3%	22.9%	2.8%
31900	Food Services Operations	Other Food Services	\$1,838	\$51,468	\$47,817	\$34,122	1756.3%	-33.7%	-28.6%
Overhead and Operational Total			\$7,907,025	\$11,975,571	\$12,896,900	\$12,736,185	61.1%	6.4%	-1.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$3,602	\$0	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$0	\$633	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$351,950	\$353,945	\$394,811	\$331,116	-5.9%	-6.4%	-16.1%
33500	Category not Specified	Welfare Activities Services	\$0	\$3,763	\$3,997	\$2,968	NA	-21.1%	-25.7%
33600	Category not Specified	Nonpublic School Pupil Services	\$4,550	\$9,421	\$5,363	\$8,061	77.2%	-14.4%	50.3%
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$0	\$2,609	NA	NA	NA
33940	Other Community Services	Child Care Services	\$0	\$0	\$0	\$327	NA	NA	NA
33990	Other Community Services	Other	\$559	\$15,742	\$36,253	\$25,430	4448.0%	61.5%	-29.9%
41000	Category not Specified	Land Acquisition and Development	\$609	\$2,500	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$146,937	\$97,318	\$73,418	\$37,087	-74.8%	-61.9%	-49.5%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$395,526	\$2,618,495	\$402,511	\$1,127,306	185.0%	-56.9%	180.1%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$17,380	\$31,098	NA	NA	78.9%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$261,268	\$198,876	\$246,262	\$232,054	-11.2%	16.7%	-5.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$7,367	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$895,364	\$542,930	\$132,219	\$473,635	-47.1%	-12.8%	258.2%
49000	Category not Specified	Other Facilities Acq. and Construction	\$233,516	\$42	\$172,456	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$555,000	\$225,000	\$0	\$25,000	-95.5%	-88.9%	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$77,413	\$67,535	NA	NA	-12.8%
52100	Interest on Debt	Bonds	\$4,856	\$4,725	\$50,875	\$103,383	2028.9%	2088.0%	103.2%
52200	Interest on Debt	Temporary Loans	\$77,788	\$136,052	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$5,983,500	\$3,436,083	\$7,515,000	\$8,075,000	35.0%	135.0%	7.5%
53150	Lease Rental	Buildings-Interest	\$0	\$8,435,417	\$6,331,500	\$6,702,500	NA	-20.5%	5.9%
54200	Advancements and Obligations	Common School Fund - Principal	\$49,250	\$0	\$0	\$0	NA	NA	NA
Non Operational Total			\$8,960,673	\$16,091,911	\$15,459,456	\$17,245,108	92.5%	7.2%	11.6%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$109,957	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$16,541	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$27,185	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$2,919	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$1,048,204	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$156,494	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$271,372	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$27,449	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$1,832,555	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$275,889	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$375,761	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$48,270	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$3,810	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$574	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$3,165	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$113	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$93,125	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Franklin Community School Corp (4225)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26498 NA Severance / Early Retirement Pay - Instructional Support	\$13,536	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$23,355	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,313	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$4,332,587	\$0	\$0	\$0	NA	NA	NA